

**Administrative Order – (F-7) –Sample**

BEFORE THE DEPARTMENT OF REVENUE  
OF THE STATE OF MONTANA

(1) I, Don Hoffman, Acting Director of the Department of Revenue of the State of Montana, by virtue of and pursuant to the authority vested in me by 15-1-201, MCA, adopt the annexed amendments, to wit:

ADOPT:

NEW RULE I (ARM 42.15.806)	TAXATION OF FAMILY EDUCATION SAVINGS PROGRAM ACCOUNT EARNINGS
NEW RULE II (ARM 42.15.807)	EFFECTIVE DATE OF CONTRIBUTION FOR TAX PURPOSES

AMEND:

ARM 42.15.802	CONTRIBUTIONS TO FAMILY EDUCATION SAVINGS PROGRAM ACCOUNTS
ARM 42.15.803	WITHDRAWALS FROM FAMILY EDUCATION SAVINGS PROGRAM ACCOUNTS
ARM 42.15.804	VERIFICATION OF FAMILY SAVINGS PROGRAM ACCOUNT CONTRIBUTIONS AND WITHDRAWALS
ARM 42.15.805	DEFINITIONS

REPEAL:

ARM 42.15.801	FAMILY EDUCATION SAVINGS PROGRAM ACCOUNT OWNERS AND DESIGNATED BENEFICIARIES
---------------	--

as permanent rules of the Department.

(2) This order, after first being recorded in the order register of the Department, shall be forwarded to the Secretary of State for filing.

APPROVED AND ADOPTED 4/12/04  
CERTIFIED TO SECRETARY OF STATE 4/12/04

/s/ DON HOFFMAN  
DON HOFFMAN  
Acting Director of Revenue

